



Declaration of Conditions of Employment

The **employer** must complete this form and give it to the employee for the employee to be able to deduct employment expenses from their income.

The **employee** does not have to file this form with their return, but must keep it in case the Canada Revenue Agency (CRA) asks to see it. For details about claiming employment expenses, see the following publications:

- Guide T4044, Employment Expenses
- Archived Interpretation Bulletin IT-352R2, Employee's Expenses, Including Work Space in Home Expenses
- Archived Interpretation Bulletin IT-522R, Vehicle, Travel and Sales Expenses of Employees

Part A – Employee information

| | | |
|---|-----------------------|------------------|
| Last name Hoyos | First name Mariela | Tax year 2024 |
| Job title Manager, Global PVG & Risk Mngt | | |
| Brief description of duties Contributing to the organization's success by performing Pharmacovigilance related tasks and maintaining high standards of efficiency. | | |

Part B – Employer information

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|---|
| Name of employer Bausch + Lomb Corporation |
| Employer address 520 Applewood Crescent, Unit 2, Vaughan, ON L4K 4B4 |

Part C – Conditions of employment

General information

1. Did this employee's contract require them to pay their own expenses while carrying out the duties of employment? Answer **yes** even if you give an allowance or a reimbursement in respect of some or all such expenses. Yes No

If **no**, the employee is **not** entitled to claim employment expenses, and **you are not required to answer any of the other questions.**

If yes, enter the period(s) of employment during the year: From

| | | |
|---------------|-------|-------|
| Year | Month | Day |
| 2 0 2 4 | 0 1 | 0 1 |

 To

| | | |
|---------------|-------|-------|
| Year | Month | Day |
| 2 0 2 4 | 1 2 | 3 1 |

If there was a break in employment, specify the dates: _____

2. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? Yes No

If **yes**, enter the following information:

- Commissions paid \$ _____
- Type of goods sold or contracts negotiated _____

Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed? Yes No

If **yes**, is the commission income (code 42) from this account included in box 14 of the T4 slip? Yes No

Supplies, expenses related to an office, or home office

3. Did this employee's contract of employment require them to:
- rent an office away from your place of business? Yes No
 - employ a substitute or an assistant? Yes No
 - pay for supplies that the employee used directly in their work? Yes No
 - pay for the use of a cell phone? Yes No

Supplies, expenses related to an office, or home office (continued)

Protected B when completed

4. Did you require the employee to use a part of their home for work? Yes No

Note: This does not have to be part of the employee's employment contract, and may be a written or verbal agreement between you and your employee.

If **yes**, answer the following 2 questions:

Has the employee worked more than 50% of the time from the work space in their home for a period of at least 4 consecutive weeks in the year? Yes No

Has the employee used the work space in their home regularly and continually for **in-person** meetings with clients or other people while doing their work? Yes No

5. Did you or will you reimburse this employee for any of the expenses mentioned in questions 3 and 4? **Note:** This applies to **all** reimbursed expenses including supplies, home office, cell phone, etc. This also includes any amounts paid back, charges made to the employer's credit card, and allowances. Yes No

If **yes**, enter the amount and type of expenses that you did or will reimburse:

| Amount | Type of expense | Included on T4 slip |
|--------------------------|-----------------|---|
| \$ _____ Office Supplies | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| \$ _____ | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| \$ _____ | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

If the employee only had home office expenses, skip to Part D, "Employer declaration".

Motor vehicle, travel and other expenses

6. Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing their employment duties? Yes No

If **yes**, what was the employee's area of travel (be specific)?

7. Did you require this employee to be away for at least 12 **consecutive** hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work? Yes No

If **yes**, how often?

8. Did this employee receive or were they entitled to receive a motor vehicle allowance? Yes No

If **yes**, enter:

- the amount received as a fixed allowance, such as a flat monthly allowance \$ _____
- the per kilometre (km) rate used _____ (\$/km) and the amount received \$ _____
- the amount of the allowance that was included on the employee's T4 slip \$ _____

9. Did this employee have the use of a company vehicle? Yes No

Was the employee responsible for any of the expenses incurred for the company vehicle? Yes No

If **yes**, enter the amount and type of expenses:

| Amount | Type of expense |
|----------|-----------------|
| \$ _____ | _____ |
| \$ _____ | _____ |
| \$ _____ | _____ |

Motor vehicle, travel and Other expenses (continued)

10. Did you require this employee to pay for expenses for which they **did** or **will** receive a reimbursement? This includes any amounts paid back, charges made to the employer's credit card, and allowances. Yes No

If **yes**, enter the amount and type of expenses that you did or will reimburse:

| Amount | Type of expense | Included on T4 slip |
|----------|---------------------|---|
| \$ _____ | Telecom | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| \$ _____ | Travel | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| \$ _____ | Highway Tolls / Gas | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

11. Did you require this employee to pay other expenses for which they did **not** receive any allowance or reimbursement? Yes No

If **yes**, enter the type(s) of expenses:

Employed tradespersons and employees working in forestry operations

12. Did this employee work for you as a tradesperson? Yes No

If **yes**, did you require this employee, as a condition of employment, to buy and provide tools that were used directly in their work? Yes No

If **yes**, do all of the tools on the list given to you by the employee satisfy this condition? Yes No

Please sign and date the list.

13. Did this employee work for you as an apprentice mechanic? Yes No

If **yes**, was this employee registered in a program established under the laws of Canada, or of a province or territory, that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? Yes No

Did you require this apprentice mechanic, as a condition of employment, to buy and provide tools that were used directly in their work? Yes No

If **yes**, do all of the tools on the list given to you by the employee satisfy this condition? Yes No

Please sign and date the list.


14. Did this employee work for you in forestry operations? Yes No

Did you require the employee, as a condition of employment, to provide a power saw (including a chain saw or tree trimmer)? Yes No

Part D – Employer declaration

I certify that the information given on this form is, to the best of my knowledge, correct and complete.

Note: Enter the name and telephone number of the authorized person in case the CRA needs to call to verify information.

| | |
|---------------------------|---|
| Amir Zafar | HR Business Partner |
| Name of authorized person | Title of authorized person |
| 28-02-2025 |  |
| Date | Signature of authorized person * |
| 437-350-9548 ext. | |
| Telephone number | |

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part E – Employee

The employee has to complete this section if the CRA asks the employee to send in this form.

| | | |
|------------------|-------------------------|------|
| Name of employee | Social insurance number | Date |
| Home address | | |

See the privacy notice on your return.